

8/26/99

500*
Unobligated Allotments

Definition: These accounts indicate the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred. Allotments received are credited to these accounts and debited to Unexpended Allotments (accounts 42** - 43**). All obligations incurred against the allotments are debited to these accounts and credited to accounts 600*, Unpaid Obligations.

5002
Nonreimbursable Transfers from Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>	
3100	00	Unexpended Appropriations	SCC	OB,01
3102	01	Unexpended Appropriations - Transfers-In, Allotments Received <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC	07,08,09,10
3106	01	Unexpended Appropriations - Adjustments, Withdrawal of Unobligated Allotments	SCC	OE
4450		Unapportioned Authority	FT	4A
4580		Reserved for Agency Use (Reverse Sign)	FT	<u>Not</u> Expired, 5* <u>or</u> FT = WD, WH,WJ,WK, WL,WN <u>and</u> SCC <u>Not</u> 15
4610		Allotments-Realized Resources	FT	<u>Not</u> 5*,WD, WH,WJ,WK, WL,WN, Expired
4620		Unobligated Funds Not Subject to Apportionment	FT	WD,WH,WJ, WK,WL,WN
4650		Allotments - Expired Authority	FT	Expired
			SCC	<u>and</u> 15

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for reimbursable work with non-Federal entities.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 2N, 2T, 2U, 2Y
- Summary Classification Code = OB, OE, RE, RP, 01, 07 through 11, 15
- Summary Classification Code 07, 08, 09 and 10 entries must equal (with opposite sign) total Balance Sheet Codes 4211 and 4311
- Unexpended Allotment entries, bearing the same fund type, summary classification code and financial plan code in the same accounting period.

5002

Nonreimbursable Transfers from Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
<ul style="list-style-type: none">• Total Summary Classification Code 15 entries must equal (with opposite signs) total entries bearing the same summary classification code in Balance Sheet Code 6002 in the same accounting period.• Summary Classification Code OE entries withdraw unobligated allotments as a Office of Financial Control and Reporting entry not to be reported by field offices.			

MARS Edits: B003; B004; B005; B010; B115; B116; C052; C072

5003
Allotment for Reimbursable Work - Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>	
3100		Unexpended Appropriations	SCC	OB,01
3102	01	Unexpended Appropriations - Transfers-In, Allotments Received <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC	07,08,09,10
3106	01	Unexpended Appropriations - Adjustments, Withdrawal of Unobligated Allotments	SCC	OE
4450		Unapportioned Authority	FT	4A
4580		Reserved for Agency Use (Reverse Sign)	FT	<u>Not</u> Expired, 5*
			FT	<u>or</u> WD,WH,WJ, WK,WL,WN
			SCC	<u>and</u> <u>Not</u> 15
4610		Allotments - Realized Resources	FT	<u>Not</u> Expired, 5*,WD,WH, WJ,WK,WL, WN
4620		Unobligated Funds Not Subject to Apportionment	FT	WD,WH,WJ, WK,WL,WN
4650		Allotments - Expired Authority	FT SCC	Expired <u>and</u> 15

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments for reimbursable work for other Federal agencies.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 3T, 3Y, 3U, 3N
- Summary Classification Code = OB, OE, RE, RP, 01, 07 through 11, 15
- Summary Classification Code 07, 08, 09 and 10 entries must equal (with opposite sign) total Balance Sheet Code 4211, Unexpended Allotment entries, bearing the same fund type summary classification code and financial plan code in the same accounting period.

5003
Allotment for Reimbursable Work - Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
<ul style="list-style-type: none">• Total Summary Classification Code 15 entries must equal (with opposite signs) total entries bearing the same summary classification code in Balance Sheet Code 6003 in the same accounting period.• Summary Classification Code OE entries withdraw unobligated allotments as a Office of Financial Control and Reporting entry not to be reported by field offices.			

MARS Edits: B003; B004; B005; B010; B115; B116; C054; C072

9/25/02

5005
Allotments of Technology Transfer Activities

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>	
3100	00	Unexpended Appropriations	SCC	OB,01
3102	01	Unexpended Appropriations - Transfers-In, Allotments Received <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC	07,08,09,10
3106	01	Unexpended Allotments - Adjustments, Withdrawal of Unobligated Allotments	SCC	OE
4450		Unapportioned Authority	FT	4A
4580		Reserved for Agency Use (Reverse Sign)	FT	<u>Not</u> Expired, 5*, <u>or</u> FT WD,WH,WJ, WK,WL,WN <u>and</u> SCC <u>Not</u> 15
4610		Allotments-Realized Resources	FT	<u>Not</u> 5*, WD,WH,WJ, WK,WL,WN Expired
4620		Unobligated Funds Not Subject to Apportionment	FT	WD,WH,WJ, WK,WL,WN
4650		Allotments -Expired Authority	FT SCC	Expired <u>and</u> 15

Definition : This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for technology transfer activities.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

5005
Allotments of Technology Transfer Activities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Table of Related Codes:

- Fund Type = 1T, 1Y
- Summary Classification Code = OB, OE, RE, RP, 01, 07 through 11, 15
- Summary Classification Code 07, 08, 09, and 10 entries must equal (with opposite sign) total Balance Sheet Code 4211, Unexpended Allotment entries, bearing the same fund type summary classification code and financial plan code in the same accounting period.
- Total Summary Classification Code 15 entries must equal (with opposite signs) total entries bearing the same summary classification code in Balance Sheet Code 6003 in the same accounting period.
- Summary Classification Code OE entries withdrawing unobligated allotments as a Office of Financial Control and Reporting entry not to be reported by field offices.

MARS Edits: C006; C072; B003; B004; B005; B010; B115; B116

5006
Trust Funds and Transfer Appropriations Received

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>	
3100	00	Unexpended Appropriations	SCC	OB,01
3102	01	Unexpended Appropriations - Transfers-In, Allotments Received <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC	07,08,09,10
3106	01	Unexpended Allotments - Adjustments, Withdrawal of Unobligated Allotments	SCC	OE
4450		Unapportioned Authority	FT	4A
4580		Reserved for Agency Use (Reverse Sign)	FT	<u>Not</u> Expired, 5*
			FT	<u>or</u> WD,WH,WJ, WK,WL,WN
			SCC	<u>and</u> <u>Not</u> 15
4610		Allotments - Realized Resources	FT	<u>Not</u> 5*,WD, WH,WJ,WK, WL,WN, Expired
4620		Unobligated Funds Not Subject to Apportionment	FT	WD,WH,WJ, WK,WL,WN
4650		Allotments - Expired Authority	FT SCC	Expired <u>and</u> 15

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for allotments of trust funds and transfer appropriations.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

5006
Trust Funds and Transfer Appropriations Received

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Table of Related Codes:

- Fund Type = 4C through 4Z, 40-46
- Summary Classification Code = OB, OE, RE, RP, 01, 07 through 11, 15
- Summary Classification Code 07, 08, 09 and 10 entries must equal (with opposite sign) total Balance Sheet Codes 4211 and 4311 Unexpended Allotment entries, bearing the same fund type, summary classification code and financial plan code in the same accounting period.
- Total Summary Classification Code 15 entries must equal (with opposite signs) total entries bearing the same summary classification code in Balance Sheet Code 6006 in the same accounting period.
- Summary Classification Code OE entries withdraw unobligated allotments as a Office of Financial Control and Reporting entry not to be reported by field offices.

MARS Edits: B003; B004; B005; B010; B115; C055; C072

12/23/03

5009
Operations Allotment-All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1010		Fund Balance With Treasury	FT UX,UY,UZ and SCC 07,08,09,10,11
2310	09	<u>Advances from Others, All Other Government/Non-Government = N</u>	FT 4A and Fiscal Year >2002 and SCC = 07,08,09,10,OE
2320	02	<u>Deferred Credits, Domestic Government/Non-Government = N</u>	FT NF,NG,NH,WD,WH,WJ,8L and SCC Not 13,15
3100		Unexpended Appropriations	SCC OB,01 and FT FA and Fiscal Year < 2003
3100		Unexpended Appropriations	SCC OB,01 and FT Not 4A,VE,VP,WF,WD,WH,WJ,8L,UA,UE,UF,UG,UX,UY,UZ,NF,NG,NH,DG,FA
3100		Unexpended Appropriations	SCC OB and Fiscal Year <2004 and FT 4A
3102	01	<u>Unexpended Appropriations, Transfers-In, Allotments Received Government/Non-Government = F</u> <u>OPI = 0600</u>	FT Not 4A,DG,VE,WF,WD,WH,WJ,8L,UA,UE,UF,UG,UX,UY,UZ,NF,NG,NH,W1,W2,W3,W4,W9 and SCC = 07,08,09,10
3102	01	<u>Unexpended Appropriations, Transfers-In, Allotments Received Government/Non-Government = F</u> <u>OPI - 0600</u> <u>Field Office = XN, RU = 9</u> <u>FT = 5Z</u> <u>(Reverse Sign)</u>	FT Not 4,DG,VE,WF,WD,WH,WJ,8L,UA,UE,UF,UG,UX,UY,UZ,NF,NG,NH,W1,W2,W3,W4,W9 and SCC = 07,08,09,10

5000-10

5009
Operations Allotment-All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3102	06	Unexpended Appropriations, Transfers-In, Inter-DOE <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT <u>Not</u> VE,WF,WD, WH,WJ,8L,UA,UE, UF,UG,UX,UY,UZ, NF,NG,NH, <u>and</u> SCC = 3K
3102	06	Unexpended Appropriations, Transfers-In, Inter-DOE <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT <u>Not</u> VE,WF,WD, WH,WJ,8L,UA,UE, UF,UG,UX,UY,UZ, NF,NG,NH, <u>and</u> SCC = 3K
3103	01	Unexpended Appropriations - Transfers-Out, Allotments Issued <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC 11 <u>and</u> FT <u>Not</u> 5,8L,FA, UA,UE,UF,UG,UX, UY,UZ,VE,WF,WD, WH,WJ,WK,WL,WN
3103	01	Unexpended Appropriations - Transfers-Out, Allotments Issued <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Field Office = XN, RU = 9</u> <u>FT = 5Z</u> <u>(Reverse Sign)</u>	SCC 11 <u>and</u> FT <u>Not</u> 5,8L,FA, UA,UE,UF,UG,UX, UY,UZ,VE,WF,WD, WH,WJ,WK,WL,WN
3103	06	Unexpended Appropriations - Transfers-Out, Inter-DOE <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT <u>Not</u> VE,WF,WD, WH,WJ,8L,UA,UE, UF,UG,UX,UY,UZ, NF,NG,NH, <u>and</u> SCC = 3J
3103	06	Unexpended Appropriations - Transfers-Out, Inter-DOE <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT <u>Not</u> VE,WF,WD, WH,WJ,8L,UA,UE, UF,UG,UX,UY,UZ, NF,NG,NH, <u>and</u> SCC = 3J

11/24/03

5009
Operations Allotment-All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3106	01	Unexpended Appropriations, Adjustments, Withdrawal of Unobligated Allotments	FT <u>Not</u> 4A, FA, VE, WF, WD, WH, WJ, 8L, UA, UE, UF, UG, UX, UY, UZ, NF, NG, NH <u>and</u> SCC = OE
3106	01	Unexpended Appropriations, Adjustments, Withdrawal of Unobligated Allotments	FT 4A <u>and</u> SCC OE <u>and</u> Fiscal Year < 2003
3106	09	Unexpended Appropriations - Adjustments, All Other <u>(Reverse Sign)</u>	FT 4A <u>and</u> SCC OB <u>and</u> Fiscal Year = 2003
3109	00	Unexpended Appropriations, Prior Period Adjustments, Not Restated	FT = FA <u>and</u> SCC = OE <u>and</u> Fiscal Year 2002
3310	09	Cumulative Results of Operations, All Other	FT = DG, UA, WF, VE, VP, UX, UY, UZ <u>and</u> SCC = OB, 01
3310	09	Cumulative Results of Operations, All Other	FT FA <u>and</u> SCC = OB, 01, <u>and</u> Fiscal Year > 2002
4450		Unapportioned Authority	FT 4A
4580		Reserved for Agency Use (Reverse Sign)	FT <u>Not</u> 5*, Expired <u>or</u> FT WD, WH, WJ, WK, WL, WN <u>and</u> SCC <u>Not</u> 15
4610		Allotments-Realized Resources	FT <u>Not</u> 5*, WD, WH, WJ, WK, WL, WN, Expired
4620		Unobligated Funds Not Subject to	FT WD, WH, WJ,

5000-12

5009
Operations Allotment-All Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>	
		Apportionment	WK, WL, WN	
4650		Allotments-Expired Authority	FT SCC	Expired <u>and</u> 15
5700		Appropriations Used	FT SCC	UE, UF, UG <u>and</u> NE OB, 01
5790	01	Other Financing Sources - Revolving Fund Intra-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT SCC	UX, UY, UZ, VE, VP, WF, <u>and</u> <u>Not</u> OB, 01, 07, 08, 09, 10, 11, 13, 15, 3J, 3K, OE
5790	02	Other Financing Sources - Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT SCC	UA <u>and</u> 11
5790	02	Other Financing Sources - Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT SCC	DG, VE, WF <u>and</u> 07, 08, 09, 10, 3J, 3K
5790	02	Other Financing Sources - Interoffice <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT SCC	VE, WF <u>and</u> OE
5790	02	Other Financing Sources - Interoffice Transactions <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT SCC	UX, UY, UZ <u>and</u> 3J, 3K, OE
5790	09	Other Financing Sources - All Other <u>Government/Non-Government = N</u>	FT	FA

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

5009
Operations Allotment-All Other

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Table of Related Codes:

- Fund Type = AA through ZZ, 4A, 8A through 8Z
- Summary Classification Code = OB, OE, RE, RP, 01, 07 through 11, 15
- Summary Classification Code 07, 08, 09 and 10 entries must equal (with opposite sign) total Balance Sheet Code 4211, Unexpended Allotment entries, bearing the same fund type, summary classification code and financial plan code in the same accounting period.
- Total Summary Classification Code 15 entries must equal (with opposite signs) total entries bearing the same summary classification code in Balance Sheet Code 6009 in the same accounting period.
- Summary Classification Code OE entries withdraw unobligated allotments as a Office of Financial Control and Reporting entry not to be reported by field offices.

MARS Edits: B003; B004; B005; B010; B115; C053; C072